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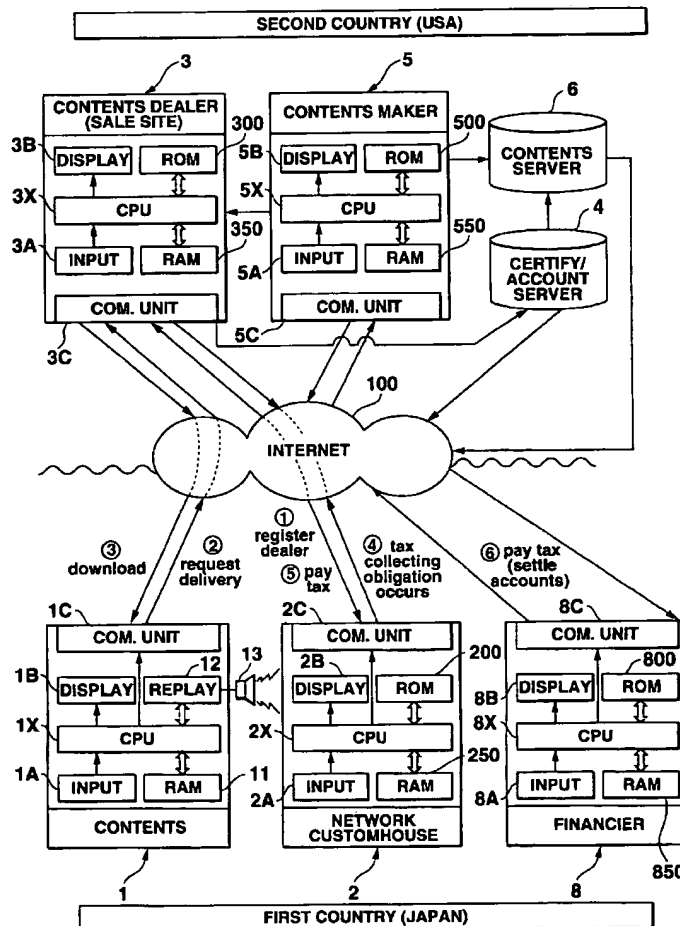
(19) **United States**(12) **Patent Application Publication**
Murata(10) **Pub. No.: US 2001/0054023 A1**(43) **Pub. Date: Dec. 20, 2001**(54) **METHODS AND SYSTEMS FOR
COLLECTING AND PAYING TAXES ON
CONTENTS DELIVERED OVER A
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Sep. 26, 2000 (JP) 2000-291561**Publication Classification**(75) **Inventor: Yoshiyuki Murata, Tokyo (JP)**(51) **Int. Cl.⁷ G06F 17/60**(52) **U.S. Cl. 705/39; 705/31**

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LANGER & CHICK, PC****767 THIRD AVENUE****25TH AVE****NEW YORK, NY 10017-2023 (US)**(57) **ABSTRACT**(73) **Assignee: Casio Computer Co., Ltd., 6-2, Hon-
machi 1-chome, Shibuya-ku, Tokyo (JP)**(21) **Appl. No.: 09/871,450**(22) **Filed: May 31, 2001**(30) **Foreign Application Priority Data**

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Methods and systems for collecting and paying a tax on contents delivered over a network, and recording mediums having recorded such methods. Before a contents receiver belonging to a first country requests delivery of desired contents over a network from a contents dealer belonging to a second country, the contents dealer registers himself or herself as a dealer with a network customhouse belonging to the first country. When the contents dealer delivers contents to the contents receiver 1 in accordance with a request of the contents receiver, the contents dealer pays a tax imposed on the delivered contents to the network customhouse over the network. The network customhouse receives this tax.



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Summary of Invention Paragraph - BSTX (5):

[0004] International transaction (delivery) of contents over the Internet has defused today. In this transaction, contents can easily imported into the contents receiver's country irrespective of a customhouse, by accessing an oversea server, downloading the contents, and settling accounts with a the server, using credit cards. This dealing is different from a customs system that involves importing general corporeal commodities.

Summary of Invention Paragraph - BSTX (7):

[0006] Even contents that are incorporeal commodities are not different from corporeal commodities in that they are available by paying for them. Taxation on incorporeal commodities transacted is now under examination as in general commodities.

Detail Description Paragraph - DETX (64):

[0138] Then, when the contents dealer 3 files a self-assessment tax return with the network customhouse 2 over the network, the network customhouse 2 performs a tax return receiving and tax collecting process (step N9). In this process, the tax produced due to the delivery of the contents is paid from the contents dealer 3 to the network customhouse 2.

Detail Description Paragraph - DETX (89):

[0163] The contents dealer 3 then remits the network customhouse 2 in the first country an amount of money or a tax on the downloaded contents to thereby file a corresponding self-assessment tax return with the network customhouse 2 (step C14).

Detail Description Paragraph - DETX (186):

[0260] Thus, the contents dealer 3 remits an amount of money for the tax to

the in-area dealer 7 (step C1436 of FIG. 36). Receiving the amount of money for the tax, the in-area dealer 7 files a self-**assessment tax** return with the network customhouse 2 over the network (step E8 of FIG. 37 including payment of the tax to the customhouse).

Detail Description Paragraph - DETX (334):

[0408] The contents receiver 1 then files a self-**assessment tax** return with the network customhouse 2 in accordance with the tax related information (step S1251). In this case, the tax return process in step S1251 is made in a "Tax return" of FIG. 56A that is basically the same as that of FIG. 20 in the first embodiment except that the contents receiver's ID ("tax payer number" and others are filled into the "Declarer (tax payer)", and data on a delivered quantity of contents data is filled into the "Quantity of contents data (number of bits)".

Detail Description Paragraph - DETX (341):

[0415] At this time, the network customhouse 2 compares data on the tax returns filed by both the contents receiver 1 and the contents dealer 3 and determines whether the amounts of **tax assessed** by them are proper in step N952.

Thus, even if one of the contents receiver and the contents dealer tries to avoid the tax return, it will be easily revealed to thereby promote a correct tax return and to prevent an incorrect tax return.

Detail Description Paragraph - DETX (352):

[0426] In step C14 the contents dealer 3 performs a process for remitting an amount of money for the tax on the contents downloaded by the contents receiver

1 to the network customhouse 2 in the first country in order to file a self-**assessment tax** return with the network customhouse 2.

Detail Description Paragraph - DETX (468):

[0542] According to this embodiment, a self-**assessment tax** return type tax paying system is constructed in which the contents receiver and the contents dealer pay the tax concerned to the network customhouse, using their respective terminals that are also used for the delivery of contents.

Detail Description Paragraph - DETX (469):

[0543] In this embodiment, a self-**assessment tax** paying system is constructed in which the terminal of the financier pays over the network to the tax collection organ the tax, imposed on the delivered contents, in accordance with a request of at least one of the contents receiver and dealer on behalf of the at least one of the contents receiver and dealer because the financier's terminal has the tax paying function.